

BYLAW NUMBER 8M2002

**A BYLAW OF THE CITY OF CALGARY TO FIX
THE PENALTY ON UNPAID TAXES**

THE MUNICIPAL COUNCIL OF THE CITY OF CALGARY DULY
ASSEMBLED ENACTS THE FOLLOWING

WHEREAS Sections 344, 345 and 346 of the Municipal Government Act S A
1994, c M-26 allow Council to impose penalties for unpaid taxes in the current year and
in other years,

AND WHEREAS Council deems it advisable to repeal the existing Bylaw to Fix
the Penalty on Unpaid Taxes, being Bylaw Number 8M84, and the amendments to the said
Bylaw contained in Bylaws 50M93 and 78M94, and to replace them with this Bylaw,

AND WHEREAS penalties for unpaid business taxes are dealt with separately
under the Business Tax Bylaw

NOW THEREFORE THE COUNCIL OF THE CITY OF CALGARY ENACTS
AS FOLLOWS:

1 In this Bylaw

(a) "taxes" means all municipal taxes and all amounts deemed to be municipal
taxes excluding "business taxes" and "business revitalization zone taxes"
imposed pursuant to Part 10, Divisions 3 and 4 of the Municipal Government
Act S A 1994, c M-26

2 (a) On the first day of July a penalty of seven (7%) percent of the unpaid
amount of the current year's tax levy shall be imposed

(b) On the first day of October a penalty of seven (7%) percent of the unpaid
amount of the current year's tax levy shall be imposed

3 All taxes imposed by the City of Calgary remaining unpaid after December 31 of the
year in which they are imposed shall have added thereto, on the first day of every
month of every year, commencing on the first day of January following the year in
which taxes are imposed, a penalty equivalent to one (1 %) percent of the then
unpaid taxes, so long as the taxes or any portion thereof remain unpaid

- 4 A penalty imposed under Sections 2 and 3 above forms part of the tax in respect of which it is imposed
- 5 Bylaw Numbers 8M84, 50M93 and 78M94 are hereby repealed
- 6 This Bylaw comes into force on the date it is passed

READ A FIRST TIME THIS 25TH DAY OF FEBRUARY 2002

READ A SECOND TIME THIS 25TH DAY OF FEBRUARY 2002

READ A THIRD TIME THIS 25TH DAY OF FEBRUARY 2002.



MAYOR

DATED THIS 25TH DAY OF FEBRUARY 2002



CITY CLERK

CITY OF CALGARY
CITY CLERK

DATE: 2002

JAN 28 9 25 AM '02

TO: CITY CLERK

FROM: MARNIE B RUSEN
BARRISTER & SOLICITOR

RE: BYLAW NUMBER 8M2002

A BYLAW OF THE CITY OF CALGARY TO FIX
THE PENALTY ON UNPAID TAXES

APPROVAL AS TO CONTENT


HEAD, ORIGINATING DEPARTMENT

APPROVED AS TO FORM


CITY SOLICITOR

BUDGET PROGRAM NO

(if applicable)

DATE OF COUNCIL INSTRUCTION

(if applicable)